

Article - Tax - General

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§13–826.

The following securities are acceptable:

- (1) a bond issued by a surety company that is authorized to do business in the State and is approved by the State Insurance Commissioner as to solvency and responsibility;
- (2) cash in an amount that the tax collector approves;
- (3) marketable securities that the tax collector approves; or
- (4) for admissions and amusement tax, alcoholic beverage tax, boxing and wrestling tax, and tobacco tax, an irrevocable letter of credit:
 - (i) in an amount that the Comptroller approves; and
 - (ii) with a date certain for coverage during the collection period.

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